

# BUDGET LETTER

NUMBER: 97-10

SUBJECT: INITIAL PAST-YEAR SCHEDULE 10s

DATE ISSUED: JULY 14, 1997

REFERENCES:

SUPERSEDES: 96-05

TO: Departmental Budget Officers  
Departmental Accounting Officers  
Department of Finance Budget Staff

FROM: DEPARTMENT OF FINANCE

***NOTE: Departmental Budget Officers will receive an additional copy of this transmittal letter with Initial Past Year Schedule 10s attached. Schedule 10s will not be attached for other recipients of this Budget Letter.***

Attached is one copy of the past year Schedule 10s (Supplementary Schedule of Appropriations for the 1996-97 Fiscal Year).

## **I. Initial Past Year Schedule 10s**

One copy of initial past-year Schedule 10s is being provided to each department. Schedule 10s for Capital Outlay are being transmitted separately from State Operations and Local Assistance because they are processed separately at the Department of Finance.

Upon receipt of the Schedule 10s, each department must determine that all expenditure authorizations were in fact available during the 1996-97 fiscal year and have been correctly reflected in the Schedule 10s as follows:

1. Compare the appropriation identification number (org-ref-fund)

and scheduled program numbers as shown on the Schedule 10s with the Budget Act (for Budget Act appropriations) and with the records of the State Controller (for non-Budget Act appropriations). Revise the Schedule 10s as necessary. Please line through any incorrect org-ref-fund and program codes on the Schedule 10s and write in the correct codes as appropriate. Departmental Budget Officers are requested to coordinate with departmental Accounting Officers to accomplish this code correction effort.

2. Verify Initial Authorizations -- the original amounts as scheduled in the Budget Act which are available during the year to the department. Please remember that the amounts shown as authorized for Budget Act items must be the same amounts as actually shown in the

Budget Act less any amounts vetoed by the Governor.

3. Verify Adjustments -- any approved Budget Revisions, Executive Orders, and other adjustments applied to an appropriation during the year.
4. Verify the Revised Appropriation totals -- a recapitulation by schedule of the Initial Authorization as affected by any adjustments, and the Year of Completion (YOC) for each schedule.

Corrections to the Schedule 10s should be reflected as follows:

1. Budget Revisions and Executive Orders which are pending or have not been posted to date should be handwritten directly on the appropriate Schedule 10 record;
2. Erroneous data should be corrected by marking up the Schedule 10; and
3. Missing appropriation records (e.g., chaptered bills) must be reflected on a Form DF-38, Missing Records Report, revised 7/97 (copy attached). These DF-38s are now available on the Internet at [www.dof.ca.gov/html/budlettr/fin\\_form.htm](http://www.dof.ca.gov/html/budlettr/fin_form.htm). However, if you do not have access to the Internet, copy the attached form on yellow paper and submit with the initial past year 10s. (Please discard all outdated versions of Form DF-38.)

After verifying existing information, record actual past year

expenditures by schedule and in total in the "Expenditure" column of the Revised Appropriation totals section. These must be the same dollar amounts reported to the State Controller on the year-end financial statements. These are also the same amounts that will be shown in the Governor's Budget as past year actual expenditures. Note: For budgeting purposes, encumbrances are displayed on Schedule 10s as expenditures. All savings must be reflected by schedule in the "Savings" column of the Revised Appropriation totals section.

After all revisions have been posted, the original copy of the completed initial past year Schedule 10s are to be submitted to the appropriate Department of Finance budget analyst. Departments are encouraged to keep a copy for their records.

**PLEASE NOTE:** Initial past year Schedule 10s are due to the Department of Finance no later than August 29, 1997, for all departments (regardless of funding sources). See Budget Letter 97-06, "1998-99 Budget Preparation Guidelines", for the schedule for submitting year-end financial statements to the State Controller's Office.

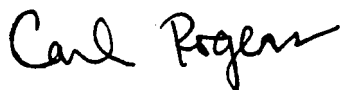
Upon receipt from departments, Department of Finance unit coordinators are responsible for distributing Schedule 10s to the appropriate budget analyst. Analysts will review the Schedule 10s immediately and forward them to Financial Operations.

Upon receipt of the completed past year Schedule 10s, Financial Operations will update the computer files and transmit the final past year Schedule 10s (reflecting previously reported and approved corrections, adjustments, and expenditures) and current and budget year Schedule 10s to each department for use in preparing the 1998-99 Governor's Budget. **(NOTE:** Current and budget year Schedule 10s will not be generated and forwarded to departments until the completed past year Schedule 10s have been submitted to the Department of Finance.)

## II. Schedule 10Rs

The computer-generated Schedule 10Rs for revenues, transfers and loans will be transmitted separately at a later date with separate instructions.

If you have any questions, please call Financial Operations at the Department of Finance at (916) 322-5540 (leased line, (916) 492-5540).



Carl Rogers  
Program Budget Manager

Attachment

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### Upcoming Budget Letters

- 1996-97 and 1997-98 Employer Retirement Contribution Rate Adjustment
- 1997-98 Price Letter Standards
- 1997-98 Budget Development Policy Guidelines.

**STATE OF CALIFORNIA**  
**SCHEDULE 10—MISSING RECORD REPORT**  
**DF-38 (REV 07/97)**

Department of Finance  
915 - L Street  
Sacramento, CA 95814  
IMS Mail Code: A-15

*Please use whole dollars.*

[illegible]

\*YOC = Year of Completion